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IN REPLY REFER TO

PAC 730.3.B.01/2005-04

January 28, 2005  
05-PAC-014(R)

MEMORANDUM FOR REGIONAL DIRECTORS, DCAA  
DIRECTOR, FIELD DETACHMENT, DCAA

SUBJECT: Audit Guidance on DFARS Resource Companion - Procedures, Guidance, and Information (PGI)

The DFARS Transformation project resulted in numerous recommendations to streamline the DFARS provisions. The DAR Council initiated several DFARS Cases based on these recommendations. The recommendation having the widest impact was to remove the DFARS language that represents internal DoD procedures and other guidance to the DoD acquisition personnel. To accomplish this, the instructional provisions were moved to a companion resource to the DFARS, called Procedures, Guidance, and Information (PGI). The DoD website states in part:

As a result of the DFARS Transformation review, DoD is dramatically changing the purpose and content of the DFARS. The objective is to improve the efficiency and effectiveness of the acquisition process, creating an environment that allows the acquisition workforce greater flexibility in meeting customer mission needs.

The transformed DFARS contains requirements of law, DoD-wide policies, delegations of FAR authorities, deviations from FAR requirements and policies/procedures that have a significant effect on the public. Existing DFARS text that does not fall into one of these categories, but is still useful to contracting officers, is being relocated to PGI.

PGI will contain both mandatory and non-mandatory internal DoD procedures.

Since the PGI will not contain policies or procedures that significantly affect the public, it will not be published in the Federal Register or the Code of Federal Regulations....

The PGI is available at [http://www.acq.osd.mil/dpap/dars/pgi/current\\_pgi.htm](http://www.acq.osd.mil/dpap/dars/pgi/current_pgi.htm)

The relocation of text from the DFARS to the PGI requires revisions to references currently used in the CAM. For example, CAM Section 7-1900 Restructuring Costs was impacted by the relocation to the PGI of the administrative contracting officer duties in evaluating external restructuring (see PGI 231.2). As these changes occur, we will update the affected sections of the CAM.

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Field audit office personnel should direct questions regarding this memorandum to their regional offices. Regional offices should direct their questions to Ms. Rose M. Autmon, Program Manager, Accounting and Cost Principles Division, at (703) 767-3250 or [rose.autmon@dcaa.mil](mailto:rose.autmon@dcaa.mil).

/Signed/

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